

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Knox Community School Corp (7525)**

Knox Community School Corp (7525)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$10,679,510	56.5%	\$10,503,256	52.3%	\$10,415,803	49.9%	\$10,343,005	50.6%
Student Instructional Support	\$1,400,689	7.4%	\$1,422,714	7.1%	\$1,447,579	6.9%	\$1,445,113	7.1%
Overhead and Operational	\$3,839,590	20.3%	\$4,613,333	23.0%	\$5,057,966	24.3%	\$5,200,756	25.5%
Nonoperational	\$2,976,391	15.8%	\$3,531,429	17.6%	\$3,933,596	18.9%	\$3,441,541	16.8%
Grand Total	\$18,896,180		\$20,070,733		\$20,854,943		\$20,430,415	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	63.9%	59.4%	56.9%	57.7%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$344,524	\$336,602	\$403,342		17%	20%
	11100 Regular Programs; Elementary	\$2,616,174	\$3,755,437	\$3,379,426	\$3,253,560	24%	-13%	-4%
	11200 Regular Programs; Middle/Junior High	\$1,107,812	\$1,720,733	\$1,693,634	\$1,702,538	54%	-1%	1%
	11300 Regular Programs; High School	\$1,341,440	\$2,046,673	\$2,024,781	\$2,091,413	56%	2%	3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$12,025	\$91,727	\$125,404	\$135,673	> 500%	48%	8%
	11450 Vocational Education; Consumer and Homemaking	\$64,211	\$111,451	\$121,155	\$135,771	111%	22%	12%
	11510 Vocational Education; Cooperative Education	\$55,428	\$0	\$0	\$0	-100%		
	11590 Other Vocational Education Programs	\$390,219	\$273,279	\$342,605	\$257,563	-34%	-6%	-25%
	11630 Regular Programs; Alternative Education Programs; High School	\$1,700	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$11,083	\$15,336	\$25,277	\$7,962	-28%	-48%	-69%
	12210 Mental Disabilities; Mild Mental Disabilities	\$46,950	\$89,907	\$104,672	\$145,144	209%	61%	39%
	12350 Physical Impairment; Homebound	\$0	\$0	\$323	\$21			-93%
	12510 Culturally Different; Communication Disorders	\$175	\$0	\$0	\$0	-100%		
	12710 Equal Opportunity At Risk	\$247,904	\$85,191	\$87,197	\$88,201	-64%	4%	1%
	12900 Other Special Programs	\$2,601	\$2,950	\$1,294	\$1,541	-41%	-48%	19%
	14100 Summer School Programs; Elementary	\$1,308	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$12,321	\$10,389	\$0	\$0	-100%	-100%	
	14300 Summer School Programs; High School	\$29,672	\$24,661	\$31,401	\$32,243	9%	31%	3%
	16100 Remediation Testing	\$80,049	\$76,208	\$60,150	\$41,084	-49%	-46%	-32%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$19,877	\$24,081	\$18,231	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$943,816	\$1,019,706	\$1,012,982	\$765,502	-19%	-25%	-24%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$61,949	\$93,212	\$0	\$0	-100%	-100%	
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,534	\$130,676	\$159,681		> 500%	22%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$85,080	\$17,476	\$50,489	\$67,143	-21%	284%	33%
	22130 Improvement of Instruction; Instructional Staff Training	\$34,937	\$23,263	\$55,412	\$47,241	35%	103%	-15%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$6,452	\$298	\$35,040	\$57,445	> 500%	> 500%	64%
	22220 Library/Media Services; School Library	\$194,653	\$274,021	\$211,046	\$210,317	8%	-23%	0%
	22230 Library/Media Services; Audiovisual	\$9,270	\$9,794	\$4,268	\$4,875	-47%	-50%	14%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$62,545	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$63,545	\$115,927	\$383,011	\$701,249	> 500%	> 500%	83%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$85,278	\$0	\$0		-100%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$151,123	\$185,236	\$176,496	\$32,235	-79%	-83%	-82%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$9,714	\$4,964	\$4,231	\$1,261	-87%	-75%	-70%
	26497 2007 Account Code - Teachers Retirement Fund	\$374,862	\$0	\$0	\$0			
Student Academic Achievement Total		\$8,038,893	\$10,503,256	\$10,415,803	\$10,343,005	29%	-2%	-1%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$4,355	\$12,434	\$2,385	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$142,065	\$200,488	\$212,372	\$202,596	43%	1%	-5%
	21240 Guidance Services; Information Services	\$55,310	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$54,485	\$82,234	\$87,977	\$100,990	85%	23%	15%
	21390 Health Services; Other Health Services	\$0	\$0	\$5,731	\$998			-83%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$450	\$302			-33%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$30,180	\$0			-100%
	24100 Office of The Principal	\$698,242	\$1,090,340	\$1,095,778	\$1,125,845	61%	3%	3%
	24900 Other Support Services, School Administration	\$4,139	\$37,219	\$12,706	\$14,381	247%	-61%	13%
Student Instructional Support Total		\$958,595	\$1,422,714	\$1,447,579	\$1,445,113	51%	2%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$29,812	\$25,981	\$27,384	\$25,272	-15%	-3%	-8%
	23150 Board of Education; Legal Services	\$13,569	\$98,037	\$131,460	\$100,234	> 500%	2%	-24%
	23160 Board of Education; Promotion Expenses	\$2,189	\$4,253	\$3,840	\$1,509	-31%	-65%	-61%
	23190 Board of Education; Other Governing Body Services	\$4,977	\$3,264	\$0	\$2,456	-51%	-25%	
	23210 Executive Administration; Office of The Superintendent	\$165,612	\$274,140	\$244,510	\$245,069	48%	-11%	0%
	23220 Executive Administration; Community Relations	\$5,000	\$4,422	\$5,382	\$3,022	-40%	-32%	-44%
	23290 Executive Administration; Other Executive Administration Services	\$10,201	\$279	\$0	\$0	-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$104	\$905	\$1,046	\$3,572	> 500%	295%	241%

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	25130 Fiscal Services; Budgeting	\$15,578	\$3,623	\$4,561	\$8,188	-47%	126%	80%
	25160 Fiscal Services; Financial Accounting	\$69,175	\$123,942	\$128,239	\$137,713	99%	11%	7%
	25191 Other Fiscal Services; Refund of Revenue	\$2,290	\$3,797	\$925	\$2,269	-1%	-40%	145%
	25195 Other Fiscal Services; Bank Account Service Charge	\$999	\$2,090	\$3,117	\$2,231	123%	7%	-28%
	25196 Other Fiscal Services; Cash Change	\$300	\$350	\$350	\$350	17%	0%	0%
	25199 Other Fiscal Services; Other	\$1,280	\$0	\$0	\$0	-100%		
	25300 Printing, Publishing, and Duplicating Services	\$22,833	\$43,556	\$23,255	\$20,439	-10%	-53%	-12%
	25740 Personnel Services; Noninstructional Personnel Training	\$610	\$7,953	\$0	\$513	-16%	-94%	
	25750 Personnel Services; Health Services	\$0	\$0	\$12,000	\$18,500			54%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$75,449	\$78,981	\$144,851		92%	83%
	25840 Administrative Technology Services; Systems Operations	\$0	\$109,886	\$139,808	\$173,757		58%	24%
	25850 Administrative Technology Services; Network Support	\$0	-\$6,294	\$0	\$0			
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$1,591	\$0	\$0		-100%	
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$550	\$0	\$0		-100%	
	25890 Other Technology Services	\$0	\$49,570	\$44,638	\$43,794		-12%	-2%
	25910 Judgments	\$0	\$1,195	\$0	\$0		-100%	
	25920 Ditch Assessments	\$77	\$424	\$424	\$411	433%	-3%	-3%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$134,644	\$177,134	\$233,129	\$243,991	81%	38%	5%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,157,798	\$1,408,432	\$1,297,737	\$1,361,936	18%	-3%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,269	\$81	\$966	\$1,210	-90%	> 500%	25%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$82,636	\$57,915	\$554,251	\$379,509	359%	> 500%	-32%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,225	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$500	\$0	\$0		-100%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$12,371	\$14,468	\$3,726	\$1,907	-85%	-87%	-49%
	26700 Operation and Maintenance of Plant Services; Insurance	\$221,152	\$243,994	\$235,206	\$204,233	-8%	-16%	-13%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$28,691	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$23,441	\$39,946	\$125,673	\$137,196	485%	243%	9%
	27100 Student Transportation; Vehicle Operation	\$369,981	\$529,231	\$639,140	\$701,014	89%	32%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$92,471	\$177,592	\$133,562	\$118,384	28%	-33%	-11%
	27400 Student Transportation; Purchase of School Buses	\$65,083	\$243,959	\$0	\$85,498	31%	-65%	
	27500 Student Transportation; Insurance on Buses	\$0	\$30,029	\$30,603	\$32,013		7%	5%
	27700 Student Transportation; Contracted Transportation Services	\$39,247	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$39,122	\$113,296	\$132,197	\$153,663	293%	36%	16%
	31200 Food Services Operations; Food Preparation and Dispensing	\$299,019	\$291,999	\$588,040	\$365,659	22%	25%	-38%
	31400 Food Services Operations; Food Purchases	\$361,806	\$455,037	\$233,520	\$480,065	33%	6%	106%
	31900 Other Food Services	\$706	\$754	\$296	\$328	-54%	-56%	11%
Overhead and Operational Total		\$3,286,266	\$4,613,333	\$5,057,966	\$5,200,756	58%	13%	3%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$792	\$42,399	\$50,846		> 500%	20%
	33200 Community Recreation	\$5,100	\$1,126	\$0	\$0	-100%	-100%	
	33400 Athletic Coaches	\$198,350	\$226,704	\$258,626	\$270,602	36%	19%	5%
	33910 High School Band Uniforms	\$0	\$15,400	\$0	\$0		-100%	
	33920 Contributions to Historical Societies	\$1,000	\$0	\$2,000	\$1,000	0%		-50%
	33950 Step Ahead	\$1,519	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$4,515	\$1,781	\$0	\$1,930	-57%	8%	
	43000 Facilities Acquisition and Construction; Professional Services	\$19,209	\$0	\$129,998	\$34,621	80%		-73%
	45100 Building Acquisition, Construction and Improvements	\$152,634	\$152,064	\$94,924	\$83,976	-45%	-45%	-12%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$175,000	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$38,925	\$22,815	\$49,630	\$31,284	-20%	37%	-37%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,315	\$13,943	\$133,103	\$76,487	> 500%	449%	-43%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$131,854	\$51,769	\$58,872	\$14,987	-89%	-71%	-75%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,112	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$328,509	\$1,153,597	\$980,414		198%	-15%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$0	\$1,000	\$0			-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$416,370	\$760,580			83%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$71,310	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,979,455	\$2,638,111	\$1,409,491	\$1,068,509	-46%	-59%	-24%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$34,816	\$0	\$0		-100%	
	54200 Common School Fund; Principal	\$77,133	\$35,600	\$68,085	\$66,305	-14%	86%	-3%
	60700 Nonprogramed Charges; Scholarships	\$7,150	\$8,000	\$115,502	\$0	-100%	-100%	-100%

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Nonoperational Total		\$2,878,582	\$3,531,429	\$3,933,596	\$3,441,541	20%	-3%	-13%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$136,445	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$577,596	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$70,651	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,915,537	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$33,614	\$0	\$0	\$0			
Prorated By Fund Total		\$3,733,843	\$0	\$0	\$0			